

Amendment: ED1

Representative(s) Herbkersman proposes the following amendment:

Parks, Recreation and Tourism

New

49.brce. *(Broadcast entity) A broadcast entity shall source gross receipts from broadcasting to South Carolina including, but not limited to, gross receipts from advertising, licensing, and distribution, but excluding gross receipts from the sale of real property or tangible personal property, if received from customers whose commercial domicile is in South Carolina.*

“Broadcast entity” is defined as an entity, including pass-through entities and its members or partners, engaged in the business of broadcasting and includes a cable program network, a television broadcast network, and a television distribution company affiliated with a television broadcast or cable program network. “Broadcast entity” does not include a cable operating system, direct broadcast satellite operating system, radio network, radio station or television station.

Gross receipts received from a television station located in South Carolina will be sourced to South Carolina notwithstanding that the commercial domicile of the Broadcaster’s customer is outside of South Carolina. The amount sourced to South Carolina will be the actual receipts attributable to the local television stations.